

I look forward to joining my friends at the First Baptist Church of Sutherland Springs this week to honor those they lost and to celebrate the grand opening of their new worship center and education building.

Today I once again extend my deepest condolences to the families of those lost and to the community that continues to grieve. They have my full support, and I vow to do everything in my power to prevent this type of senseless violence from becoming the norm. No family, no congregation, no community should ever lose a loved one because of an entirely preventable crime. I hope because of this legislation, they never will.

I will just say, in conclusion on this topic, what consolation, what comfort can you give to someone grieving the loss of a loved one? I can only think of one thing; that as a result of their loss and their sacrifice, some good will come out of it. I think the only way to reconcile your grief and your loss is knowing that out of your loss, something good will come out of it. I can genuinely say that as a result of the loss of these 26 parishioners at the First Baptist Church of Sutherland Springs, we will save lives in the future. There will be lives saved and lives lived as a result of their sacrifice and what we have done working together to try to prevent those types of acts of senseless, preventable violence from occurring in the future.

IMMIGRATION

Mr. President, throughout our country's history, we welcomed men and women and children from other countries who are inspired by the freedoms and the prosperity made possible by our Constitution and by our democracy. Whether those immigrants crossed oceans generations ago or were more recently naturalized, we are glad they chose to bring their dreams and talents to the United States because ours, after all, is a proud nation of immigrants. I believe the contributions of those who have chosen to seek citizenship in our country have made us stronger, smarter, and the preeminent force on the world stage.

It is important to remember, as we debate immigration reform or what to do about the humanitarian crisis and security crisis on the border—it is important to remember that the United States is the most generous country in the world when it comes to legal immigration. Every year, our Nation admits more than 1 million new legal immigrants, and I am proud of that fact. I am also proud of the fact that these individuals—these 1 million individuals who immigrated to our country—do so in compliance with the laws of the land that they now call home. Perhaps one of the ultimate demonstrations of respect is recognizing the responsibilities all of us have to abide by the laws of the land.

We know our immigration system is not perfect. It has flaws. I would argue it is outdated and inefficient, and it

hasn't kept up with the needs of our economy. Our immigration system needs a fundamental review to determine what is working and what isn't so we can create a new legal immigration system that benefits both immigrants and our success as a nation.

I know there is widespread agreement in the Senate that our legal immigration system could be made better, and I hope there is enough will in Congress to have serious discussions about how to fix it.

This afternoon, the President is expected to announce his proposal to reform our legal immigration system, and I am glad he and his administration have made this a priority. I look forward to reviewing the final text of the proposal once it is available.

For those who would criticize the proposal made by the Trump administration, I believe it is incumbent on them to say what they would do to fix our broken immigration system, to improve our system of legal immigration, so we can continue to welcome immigrants from around the world who want to make America their home and truly become Americans.

Those who just sit on the sidelines and throw brickbats and criticize, I think they demean this system of legal immigration, which is really one of the great treasures of the American way of life.

I continue to be hopeful that we can work our way through this. I am glad the President is making this a priority, and I look forward to hearing more about the details of his plan.

I yield the floor.

The PRESIDING OFFICER. The Senator from Iowa.

TAX PROVISIONS

Mr. GRASSLEY. Mr. President, some time ago, specifically February 28, I came to the Senate to visit with my colleagues about the more than two dozen tax provisions that expired at the end of 2017. That same day, I joined with Finance Committee Ranking Member WYDEN of Oregon to introduce a bill entitled "Tax Extender Disaster Relief Act of 2019" to extend these two dozen tax provisions through 2019.

I very much thank Ranking Member WYDEN for his cooperation on this effort. Actually, we have a lot of cooperation on a lot of different subjects within the Finance Committee.

Now, unfortunately, we are still waiting on House Democrats to send us a tax bill that includes those provisions so taxpayers who have relied on them can finish their 2018 tax returns. I have had some discussions with the chairman of the Ways and Means Committee, and I don't have any reason to believe he doesn't believe some of these extenders should be extended. I suppose because they are new to run the House of Representatives, and they have dissension within their own caucus, it takes a while to get an active group of people pushing for this particular legislation, but it ought to be easy to happen because these tax provisions have

traditionally been extended every 2 or 3 years over the last 20 years—maybe longer than that in some cases.

I remind my colleagues in the House of Representatives that taxpayers have all but run out of time. Part of my purpose in introducing the Tax Extender and Disaster Relief Act way back in February was to provide additional certainty for the current year for those businesses that have made use of these tax credits in the past.

I noted that in most cases, Congress enacted those provisions to provide an incentive for taxpayers to engage in certain actions like investment and job creation.

In February, I also reminded my colleagues that those incentives are most effective when taxpayers can rely on them during the tax year. For the most part, over the last three decades, they have had that certainty by the renewal of these tax provisions.

Regrettably, we are now one-third of the way through 2019 with no certainty for affected taxpayers in sight. I also said, in my February remarks, that my broader objective of including an extension through 2019 was so we could have some maneuvering room to examine the temporary provisions overall and try to identify longer term solutions. Through efforts in the last Congress, we identified potential long-term solutions for two of them—the short-line railroad tax credit and the biodiesel tax credit—but we have the opportunity now to do more.

While we continue to try to help taxpayers who still need to resolve their 2018 tax returns, we need to press ahead on more permanent solutions so we can end Congress's continual bad habit of waiting until the eleventh hour or months after to extend temporary tax policy.

Accordingly, today, I am announcing, along with Ranking Member WYDEN, that the Finance Committee will form several bipartisan task forces to examine the temporary tax policies. These task forces will consist of members of the Finance Committee and will focus on provisions that expired or will expire between December 31, 2017, and December 31 of this year. That is a total of 42 expiring tax provisions.

Each task force will be charged with examining temporary tax policies within one of five identified issue areas. These issue areas are: workforce and community development, health taxes, energy, business cost recovery, and a combined group consisting of individual, excise taxes, and other temporary policies.

We will ask the task forces to work with the stakeholders, other Senate offices, and interested parties to consider the original purposes of the policies and whether the need for the provisions continues today. If so, we will ask the task force to identify possible solutions that would provide long-term certainty in these areas. That may mean the credit or deduction phases out over a period of years to provide an affected